

## ISA QUESTIONNAIRE

**Applicants for the ISA Program will complete the ISA Questionnaire. The following instructions are provided to help importers complete the ISA Questionnaire.**

**Company Name:**

Enter the name of the legal entity that is applying to the Importer Self-Assessment (ISA) program.

**Importer of Record No.:**

Enter the Importer of Record number of the legal entity that is applying to the ISA program. This identifies the entity that will receive the benefits of the ISA program. Multiple numbers may be entered.

**Business Year:**

Enter the twelve-month reporting period that designates the financial year for the legal entity that is applying to the ISA program.

**Signature of Company Contact:**

The company contact who will be the Account representative for ISA must sign the ISA Questionnaire.

**Title of Company Contact:**

The title is the corporate position of the company contact who signs the questionnaire.

**Date:**

This is the date the questionnaire is signed.

**Phone No.:**

This is the phone number of the contact person.

**E-mail Address:**

This is the e-mail address of the contact person, if available.

**Business Address:**

This is the mail address of the contact person.

**Guide:**

The questions under this column are designed as a guide to allow Bureau of Customs and Border Protection to determine if the applicant is ready to assume the responsibilities of self-assessment. The questions are designed to determine if the importer has made a commitment to institute specific actions (internal controls) that will enhance compliance. An importer that does not have procedures and controls in place may answer that it plans to implement controls and specify a target date for implementation.

**Response (yes or no):**

Respond yes or no in this column to indicate whether you have implemented procedures and controls in response to the question. If you have adequate procedures and controls so that you believe that you are ready to assume the responsibilities of self-assessment, answer yes to the question. If you do not have adequate procedures, whether they are generally adequate or need significant improvement, answer no under this column and show in the next column that you plan to implement procedures that will be adequate for you to assume responsibilities of self-assessment.

**If No, Plan to Implement or Improve (yes or no):**

If you indicated no under the previous column, respond yes or no in this column to indicate whether you plan to implement or improve controls. Whether your controls are generally adequate but need small improvements, or need significant improvements, you can be accepted into ISA if you commit to making necessary improvements. If you agree to make needed improvements, respond yes in this column. If you do not have or plan to have these controls, Regulatory Audit and the Account Manager are more likely to need to consult with you relative to your readiness to assume responsibilities of self-assessment.

**Target Date:**

If you indicated that you are going to implement controls under the previous column, provide the target date to have the controls implemented and working in this column.

**Guidance for Questions:**

Guidance on the program requirements and questions in the questionnaire, including guidance on internal controls, is in Appendix B. Additional guidance on internal controls

is in Appendixes F and G. If you have additional questions, submit them to the Customs website:  
[http://www.cbp.gov/xp/cgov/import/regulatory\\_audit\\_program/importer\\_self\\_assessment/](http://www.cbp.gov/xp/cgov/import/regulatory_audit_program/importer_self_assessment/)

Company Name: _____
Importer of Record No.: _____
Business Year: _____
Signature of Company Contact: _____
Title of Company Contact: _____
Date: _____
Phone No.: _____
E-mail Address: _____
Business Address: _____
_____

Guide	Response (yes or no)	Plan to Implement or Improve (yes or no)	Target Date
1. Does your company maintain an internal CBP office dedicated to maintaining and updating regulations, laws, and procedures that will affect your CBP operations?			
2. If not in house, do you have a contract with a CBP brokerage house or consulting service to provide this advisory assistance?			
3. Do you maintain an audit trail from accounting records and payments to CBP entry records?			
4. Are your CBP internal control processes consistent with the five interrelated components of internal control as defined by the American Institute of Certified Public Accountants? See Statement on Auditing Standards 78, dated December 1995, effective January 1, 1997 (Consideration of Internal Control in a Financial Audit: An Amendment to SAS No. 55 – AICPA Statement on Auditing Standards). <ul style="list-style-type: none"> <li>• Control environment</li> <li>• Risk assessment</li> <li>• Control activities</li> <li>• Information and communication</li> <li>• Monitoring</li> </ul>			
5. Are the CBP internal control procedures implemented in the company divisions			

<b>Guide</b>	<b>Response (yes or no)</b>	<b>Plan to Implement or Improve (yes or no)</b>	<b>Target Date</b>
that participate or effect importation of merchandise?			
6. Have you identified CBP risks related to your company's import operations?			
7. Does your company have procedures to monitor and correct compliance deficiencies?			
8. Has your organization set up a plan to perform periodic testing (at least an annual review of significant risk areas) in the company's divisions that have an effect on imported merchandise?			
9. Do you have interdepartmental meetings to discuss and coordinate changes to your CBP internal control system when tests or other information show a need for compliance improvement?			
10. Do you have an assigned officer who will initiate appropriate disclosures to CBP when indicated through system testing?			
11. Are system tests and CBP internal control processes documented and retained by your company?			
12. Is your internal control documentation, including tests and test results, maintained for three years and available for CBP review?			